

**UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF NEW YORK**

United States of America, *ex rel.*
Teresa Ross,

Plaintiffs,

v.

Independent Health Association, et al.,

Defendants.

Civil Action No. **12-CV-0299 (WMS)**

**DECLARATION OF STEPHEN HASEGAWA IN SUPPORT OF RELATOR'S
REPLY BRIEF RE MOTION FOR PAYMENT OF ATTORNEYS' FEES (DKT.
191)**

DECLARATION OF STEPHEN HASEGAWA

I, Stephen Hasegawa, hereby declare and state as follows:

1. I am an attorney licensed to practice law in California. I have been a partner at Phillips & Cohen (P&C) since 2010, and have served as the firm's General Counsel since approximately 2011. I, and P&C (along with other firms), represent *qui tam* Plaintiff/Relator Teresa Ross ("Relator") in this action. I am the P&C partner presently responsible for P&C's representation of Relator.
2. I submit this Declaration in support of Relator's Reply Memorandum in Support of Motion for Payment of Attorneys' Fees and Costs, which seeks an award of fees, expenses, and costs, net of fees, expenses and costs that have already been paid by another defendant who entered into a settlement several years ago. The facts stated in this Declaration are based upon my personal knowledge and review of relevant documents.
3. In Relator's opening brief and in my declaration in support thereof, we demonstrated that, as of 2012 (when Relator was retaining counsel to represent her in this case), "*every successful qui tam FCA recovery in this District appears to have resulted from cases filed by P&C.*" Dkt. 191-1 at 14. Defendants dispute this, citing a single pre-2012 case. Dkt. 201 at 11-12, *citing United States ex rel. Ellis v. Sheikh*, 583 F.Supp. 2d 434, 438 (W.D.N.Y. 2008). That case does not contradict the statement in our brief. Indeed, it does not demonstrate any recovery at all, because the case was dismissed with prejudice without reference to any settlement or recovery by the United States or the *qui tam* plaintiff. Attached hereto as Exhibit F is a copy of the stipulation of dismissal in that

case. Thus, the statement in our opening brief remains unrebutted: as of 2012, when Relator retained counsel for this case, “*every* successful *qui tam* FCA recovery in this District appears to have resulted from cases filed by P&C.”

4. Defendants assert that several entries in Realtor’s Counsel’ spreadsheets, identified at pages 24-25 of their brief, are impermissibly “vague.” For the reasons set forth in our Reply Brief at pages 10-11, we disagree. However, I would like to call attention to one of those entries, a March 24, 2012 entry by Marie Jonas reading “Met with client.” Dkt. 201 at 24. While that entry could have (and perhaps should have) been more descriptive, its lack of detail was harmless, because Mary Inman, another attorney in attendance at that meeting, provided an extremely detailed description of the meeting: “CF w/ Relator Teresa Ross, MEJ [Marie Jonas] & T.McC re: allegations for FCA case against GHC, DxID & IHC and individual defendants, review results of T.Ross’ audit of DxID’s chart review & compare with underlying medical records & discuss history of fraud & TR’s background at GHC and professionally” *See* Dkt. 191-2 (Jan. 23, 2025 Hasegawa Decl.) at 30 (page 2 of Exhibit C).

5. In their Opposition Brief, Defendants identify a handful of billing entries that they describe as “inconsistent.” Dkt. 201 at 27-28. Two of those are entries, both dated July 21, 2014, reflecting attorney Emily Stabile’s “document review for witness binders”; one entry is for 8.1 hours and the other is for 7.5 hours. *Id.* at 28. One of those entries is clearly a result of the attorney making a typographical error when entering the date of her time entry. Ms. Stabile’s billing entries show that she spent most of every weekday from July 11, 2014 through July 29, 2014 performing document review (most of

her entries explain that she was doing so in order to compile witness binders), with the exception of July 22, 2014, when Ms. Stabile has no time entries on this case. *See* Dkt. 191-2 (Jan. 23, 2025 Hasegawa Decl.) at 99-102 (pages 71-74 of Exhibit C). Clearly, one of the two entries dated July 21, 2014 should have been dated July 22, 2014.

6. One of Defendants' declarants asserted that "[w]histleblower cases have become a desired area of practice among many commercial attorneys because the client generally provides the information and evidence sufficient to not only evaluate but also prove the claim." Dkt. 201-2, ¶ 27. In more than 25 years representing whistleblowers, including nearly 18 years exclusively representing whistleblowers at P&C, I have never had an FCA case that was proven entirely, or even principally, through evidence provided by the whistleblower. Successful FCA cases invariably require large-scale evidence-collection efforts, as the billing records in this case demonstrate. In fact, in nearly all cases, the whistleblower is in possession of less evidence at the outset of the case than one would expect from a corporate plaintiff in ordinary commercial litigation.

7. Defendants' Opposition Brief asserts that Relator's counsel engaged in "problematic" block billing, defined by Defendants as "where large amounts of time (e.g., five hours or more) are block billed." Opp. at 25; *see also id.* at 26 (citing examples of block-billed entries of five hours or more). Attached as Exhibit G is a spreadsheet showing all of P&C's block-billed time entries of five hours or more. I compiled this exhibit by filtering P&C's time entries (reflected in Exhibit C to my January 23, 2025 declaration, Dkt. 191-2) for all entries that: (a) contained a semicolon, P&C's standard punctuation for separating between different tasks in a billing entry; and (b) included a

time duration equal to or greater than five hours. I then excluded from this list all of the entries from Mary Inman, an attorney whose uniform practice was to combine all tasks from a single day in one billing entry, but to include a parenthetical for each task identifying the exact amount of time (in tenth-of-an-hour increments) spent on that task, thus enabling a reviewer to understand exactly how much time was spent on each task.

8. As reflected in Exhibit G, only 84 of P&C's time entries constitute what Defendants describe as "problematic" block billing. By hours, the total amount of P&C's purportedly "problematic" block-billed time is 583.85 hours, or approximately 17% of the hours that P&C billed. The vast majority of the purportedly "problematic" block-billed time was billed by associates (almost 79%, nearly all by attorneys with three or fewer years of experience) or paralegals (almost 15%), with less than 7% of that time, or fewer than 39 hours, billed by partners. Accordingly, if the Court were to apply a block-billing reduction to all of P&C's time entries (*i.e.*, "across-the-board"), rather than only to the P&C entries that were block-billed, it would result in an excessive reduction for two reasons: first, it would result in a reduction of hours for the majority of P&C's time entries that were *not* block-billed; and second, it would result in a reduction of hours billed by senior personnel, when the "problematic" block billing was almost entirely an issue confined to junior associates and paralegals.

9. Attached as Exhibit H are relevant excerpts from Defendant Independent Health Association's Form 990 for the year 2023, filed with the Internal Revenue Service. I downloaded this document from the web site of ProPublica.org, an independent, nonprofit newsroom that produces investigative journalism, and that

maintains financial information concerning certain nonprofit organizations. Exhibit H is the most recent IH form currently available on ProPublica's web site. As reflected in Exhibit H, IH paid five different executives total compensation of more than \$1 million each in 2023, including nearly \$2.6 million to its CEO; more than 20 other executives received compensation ranging from several hundred thousand dollars to more than \$800,000.

10. Attached as Exhibit I are relevant excerpts from the 2024 Wolters Kluwer Real Rate Report, which compiles data "sourced from corporations' and law firms' e-billing and time management solutions" to provide information about law firm rates in various jurisdictions "derive[d] from the actual rates charged by law firm professionals as recorded on invoices submitted and approved for payment." *See, e.g., Kohler v. Eddie Bauer LLC*, 792 F. App'x 446, 448 (9th Cir. 2019) (approving District Court's use of Real Rate Report and noting District Court cases doing so). The 2024 Real Rate Report lists third-quartile rates for Washington, D.C. partners as \$1,250 per hour and third-quartile rates for Washington, D.C. associates as \$874 per hour, both higher than P&C's current rates for partners and associates, as reflected in this fee application.

11. P&C has continued to incur fees in litigating this motion. Since the cutoff for the fees included in the Opening Brief, P&C has incurred an additional 53.6 hours relating to this motion (exclusive of hours written off in P&C's billing judgment). Attached as Exhibit J is a report showing the additional billing entries incurred in this matter since that date, through April 2, 2025.

12. Attached as Exhibits K, L, and M are spreadsheets summarizing the parties' disputes concerning claimed billing rates, for each of Relator's three law firms seeking fees (Phillips & Cohen, Constantine Cannon, and Whistleblower Partners). This declaration attaches .pdf versions of those spreadsheets, but we also will lodge with the Court electronic copies of the spreadsheets. We have prepared Exhibits K, L, and M so that the Court may enter, in the column entitled "Court-Adopted Rate" of the electronic version of each spreadsheet (Column K, highlighted in yellow) the rate the Court chooses for each timekeeper.

13. The information contained in Exhibits K, L, and M is as follows:

- a. The columns entitled "Timekeeper," "Position," "Law School Graduation or Legal Position Start Date," and "Years of Experience at Time of Billing" show, from the exhibits to the Opening Brief and the supplemental time submitted herewith, the names, positions, and experience of timekeepers at the time that they billed time on this case.
- b. The column entitled "Plaintiff Proposal" (in a blue block) and "P&C Current Rate," "CC Sought Rate," or "WP Sought Rate" shows each firm's current or requested rate for each timekeeper, as set forth in the Opening Brief and supporting exhibits.
- c. The columns with a red bar at the top reading "IH Alleged Current and Historical Rates" show the various current and historical rates advocated in Defendants' Opposition Brief and supporting papers, with citations to the docket number and page or exhibit in which Defendants asserted those rates. Because

Defendants contend (and Relator disputes) that the Court should apply historical rates for time incurred prior to mid-2019 and current rates for time incurred after mid-2019, Defendants did not provide purported current rates for timekeepers who only billed time prior to mid-2019 or purported historical rates for timekeepers who only billed time after mid-2019.

d. The column entitled “Court-Adopted Rate” is left blank. In the electronic version of the spreadsheet, the Court can enter the rates it adopts in that column (Column L) for each timekeeper. Those rates will then automatically transfer to the succeeding exhibit, which multiplies the number of hours permitted for each timekeeper by the rate the Court selects for that timekeeper.

14. Attached as Exhibit N is a spreadsheet summarizing the parties’ disputes concerning time billed. This declaration attaches a .pdf version of that spreadsheet, but we also will lodge with the Court an electronic copy of the spreadsheet. We have prepared Exhibit N so that the Court may enter, in the column entitled “Challenged Hours Excluded by Court” of the electronic version of each spreadsheet (Column I, highlighted in yellow) the number of hours that the Court may decide to exclude for each timekeeper in each category challenged, as explained below. In the alternative, instead of excluding a particular number of hours in each category of challenged entries, Defendants have advocated that the Court apply an across-the-board reduction of time; we have left a box for the Court to enter such a reduction (Column H, Line 342, highlighted in yellow).

15. Exhibit N contains the following information for each timekeeper (in alphabetical order within attorney and support-staff categories):

- a. Name, position and experience (including sub-categories if the timekeeper's position or level of experience changed over time, *e.g.*, associates who gained additional years of experience or who were promoted to partner).
- b. Number of hours billed by each timekeeper in total and in each subcategory (*e.g.*, as an associate with five years of experience; an associate with four years of experience, *etc.*). Exhibit N then subtracts, from each timekeeper's time, half of that timekeeper's challenged travel time, to conform to what Defendants argue is warranted.
- c. Number of hours in billing entries specifically challenged by Defendants as allegedly vague, problematically block-billed, excessive document review, of "overbilled/inconsistent," with a citation to the pages of Defendants' Opposition Brief and supporting documents identifying those particular entries.
- d. In the electronic version of Exhibit N, the column entitled "Challenged Hours Excluded by Court" contains blank boxes (Column I, highlighted in yellow) where the Court can enter the amount of time it chooses to ***disallow*** from those challenged entries. For example, Line 12 shows that one P&C fourth-year associate, Edward Arens, had 21.1 hours of entries that Defendants contend constitute "problematic" block billing (*i.e.*, block billing in an entry of five or more hours). If the Court believes that such block-billed entries should be subject to a 10% reduction, the Court can enter, in the yellow box on line 12 (cell I12), "2.11," which is 10% of Mr. Arens's 21.1 block-billed hours. That reduction would automatically be deducted from that timekeeper's allowed hours.

e. In the electronic version of Exhibit N, the columns shaded in pink will automatically populate based on the Court's entries in yellow boxes—the Court need not enter anything in them.

i. The column entitled “Hours Allowed by Court or Not Challenged” will deduct any hours the Court excludes in Column I from the timekeeper's submitted hours, leaving only the number of hours allowed. This only calculates deductions where Defendants have identified billing entries they challenge; where the entries are not challenged, the number in this column will equal the number of hours submitted.

ii. The column entitled “Court-Allowed Rate (from Exs. K-M)” will automatically fill in the applicable rate the Court selected on Exhibits K – M.

iii. The column entitled “Allowed Fee (Rate*Allowed Hours)” will automatically multiply the applicable rate the Court selected on Exhibits K – M by the hours allowed or not challenged.

16. In the alternative to resolving Defendants' specific challenges to billing entries, Defendants have advocated that the Court apply an across-the-board reduction in time. Relator believes that would result in unfair reductions in the recovery of time (for example, a reduction for block-billing should not apply to the substantial majority of time entries that were not block-billed; a reduction of time for excessive document review by junior associates should not apply to partners who did not engage in document review). Nonetheless, if the Court chooses to apply an across-the-board reduction rather than

addressing each of Defendants' challenges separately, it may do so by entering a reduction percentage in the electronic version of Exhibit N, Line 342 (cell H342, highlighted in yellow). I note, however, that if the Court chooses to reduce time across-the-board using this method, it should not double-count that reduction by also excluding hours relating to specific challenges.

17. After entry of the Court's approved rates (in Exhibit K-M, as set forth above) and approved hours, Exhibit N will automatically calculate the total amount of fees allowed (Cell L342) and will automatically subtract the amount of fees already recovered as a result of the GHC settlement (Cell L344) to calculate the remaining amount of fees awarded by the Court (Cell L346).

Executed on April 4, 2025, at Oakland, California.



Stephen Hasegawa

EXHIBIT F

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA)
EX. REL. CYNTHIA ELLIS,)

Plaintiff,)

v.)

ZIA SHEIKH, M.D., ZIA SHEIKH, M.D.,)
P.C., SALAMANCA FAMILY HEALTH)
CENTER,)

Defendants.)

**STIPULATION OF
VOLUNTARY DISMISSAL
PURSUANT TO F.R.C.P.
41(a)(1)(A)(ii)**

Civil Action No. 05-CV-6146L(F)

IT IS HEREBY STIPULATED AND AGREED by and between the parties and their respective undersigned counsel that the above-captioned action is voluntarily dismissed by plaintiff, Cynthia Ellis on the merits and with prejudice, and without costs, against the defendants, Zia Sheikh, M.D., Zia Sheikh, M.D., P.C. and Salamanca Family Health Center pursuant to the Federal Rules of Civil Procedure 41(a)(1)(A)(ii).

DATED: August 18, 2009

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EXHIBIT G

DATE	NAME	LAW SCHOOL GRAD OR P&C START YEAR	EXPERIENCE	POSITION	DESCRIPTION	HOURS	PHASE
3/23/2012	Jonas	2011	1 Associate		Read email from Molly about attachment research, drafted email to MAI; began drafting complaint	8.2	Phase 1
3/23/2012	McCormack	2001	11 Associate		Travel to California for Relator meeting; review materials from Relator.	12.6	Phase 1
3/25/2012	McCormack	2001	11 Associate		Review documents from Relator; return to DC.	12.7	Phase 1
3/26/2012	Jonas	2011	1 Associate		Drafting complaint; reviewing medical records.	8.7	Phase 1
4/7/2012	McCormack	2001	11 Associate		Research and edit draft complaint; review documents from Relator.	8.8	Phase 1
4/10/2012	Jonas	2011	1 Associate		Drafting proposed order and application to keep complaint under seal; incorporating MAI and EHA changes into complaint; finalizing complaint exhibits; circulating documents to client	5.1	Phase 1
4/11/2012	McCormack	2001	11 Associate		Review hot documents; revise complaint; prepare for filing.	5.6	Phase 1
4/17/2012	Jonas	2011	1 Associate		Edited final disclosure statement; telephoned client (left message) regarding remaining questions; edited cover letters	5.4	Phase 2
5/1/2012	Jonas	2011	1 Associate		Reviewing information on physician queries; reading coding guidance on chronic conditions. Client dinner discussing ongoing case developments - including doctor attestations; office conversations	6.3	Phase 2
5/25/2012	Jonas	2011	1 Associate		Compiling materials for Relator interview next week: handouts, color-coded diagnosis chart; emailing client about handouts and review of materials	5.2	Phase 2
5/28/2012	Arens	2008	4 Associate		Travel to Buffalo, NY for relator interview; CF with MAI, TPM, and MEJ re: case.	8.0	Phase 2
5/28/2012	McCormack	2001	11 Associate		Travel to Buffalo; meet with Relator and team to prepare for meeting with Government.	17.7	Phase 2
5/29/2012	McCormack	2001	11 Associate		Prepare for and participate in meeting with Government; follow up research to prepare for Tomorrow's meeting.	13.4	Phase 2
5/30/2012	Arens	2008	4 Associate		Attended relator interview with government counsel; travel to Detroit, MI.	8.0	Phase 2
6/25/2012	Arens	2008	4 Associate		Researched risk adjustment guidance re: letter to government; drafted revisions to letter to government.	5.1	Phase 3
6/27/2012	Jonas	2011	1 Associate		Meeting with MAI and EHA to discuss TPM and MAI's meeting with the new DOJ attorney/Robert Trusiak; discussions with EHA re. questions for current employees; drafting questions	6.1	Phase 3
7/6/2012	Jonas	2011	1 Associate		Compiling documents for government interviews of DxID employees; updating interview questions; working with Chris to obtain photos of each DxID employee; emailing MAI memo with information	7.5	Phase 3
7/20/2012	Jonas	2011	1 Associate		List of questions for former employees of GHC and draft email attaching the information, updated supplemental disclosure; called Teresa re. 2 questions to prepare for core group meeting and wire tap on July 25	5.6	Phase 3
7/25/2012	Jonas	2011	1 Associate		Reviewing possible conflicts, (1) emailing with Julie re. case documents and status update for her and TPM's meeting with Trusiak's successor in Buffalo; (1) reviewing new articles on risk adjustment sent by MAI from Ellis, (1) updating amended complaint; (1) coordinating meeting with Peggy Glynn and Teresa to debrief Core Team meeting today (1)	5.0	Phase 3

DATE	NAME	LAW SCHOOL GRAD OR P&C START YEAR	EXPERIENCE	POSITION	DESCRIPTION	HOURS	PHASE
7/26/2012	Jonas	2011	1 Associate		Follow up call to Teresa to try to schedule conference call; reviewing/editing draft amended complaint	6.2	Phase 3
8/1/2012	Jonas	2011	1 Associate		prepare for call with client, call with Teresa, MAI re updates in case, questions, developments; updating previous emails/documents re former GHC employees and developments at GHC with new information from call.	6.7	Phase 3
8/15/2012	Jonas	2011	1 Associate		Updated/edited amended complaint Organizing documents for supplemental disclosure; review/organizing case emails; reading RAPS analytics proposal; creating spreadsheet of recordings to date and agendas to submit to the gov't; meeting with TR, MAI, EHA re. today's 1-on-1s with Monica Opitz and Debbie Sather; discussed path forward re. setting up email to Debbie that shows pts did not have conditions submitted by DxID	6.5	Phase 3
1/7/2013	Jonas	2011	2 Associate		Circulating PowerPoint presentation, working on PowerPoint for next weeks meetings; forwarding and explaining new documents to team members (DxID spreadsheet of code submissions)	7.9	Phase 3
1/8/2013	Jonas	2011	2 Associate		Review of transcripts; incorporating highlights; review/organizing new medical records	6.9	Phase 3
1/9/2013	Jonas	2011	2 Associate		Reading pt medical records - selecting the most probative to circulate to the team; review of transcripts - pulling quotes for use in gov't presentation.	5.9	Phase 3
1/13/2013	McCormack	2001	12 Partner		Travel to Buffalo; meet with Relator, Mary Inman, Marie Jonas and Brian Melber to prepare for meeting with Government.	12.4	Phase 3
1/14/2013	Jonas	2011	2 Associate		Meetings with gov't; preparation of documents for the following day; wrap up meeting with MAI, TPM, TR to review plans for the next day	7.9	Phase 3
1/15/2013	McCormack	2001	12 Partner		Prepare for and participate in meeting with Government; return to DC.	10.8	Phase 3
1/17/2013	Jonas	2011	2 Associate		Email Kirin Hage recordings spreadsheet; watched CY 2011 CMS Risk Adjustment Data Validation Overview; edited notes from government meetings; put together a to-do list	7.5	Phase 3
1/23/2013	Jonas	2011	2 Associate		Circulating documents from TR to the team; emails responding to old MI issue; call with TR to discuss Old MI meeting with Debbie Sather; Call with TR and TPM to discuss prioritized list of employees; email to MAI and TPM re: taping opportunity Friday; continued drafting background/interview questions for DxID employees	5.4	Phase 3
1/24/2013	Jonas	2011	2 Associate		Drafting questions for witnesses/current employees at GHC; review of DxID presentation on Old MI; research into Old MI coding from EKG	6.6	Phase 3
1/25/2013	Jonas	2011	2 Associate		Drafting questions for witnesses/current employees at GHC; call with Kirin Hage, MAI, TR re CMS presentation, use of 5 MR; call w/ MAI and TR to discuss today's taping opportunity; email to KH with info about Old MI	8.4	Phase 3
1/28/2013	Jonas	2011	2 Associate		Drafting/editing current employee interview questions; call with TR, MAI to discuss taping opportunities 1/29	8.4	Phase 3
2/13/2013	Figueira	2011	2 Associate		Research RA regs on acceptable providers & medical necessity; status mtg w/ TPM; organize findings	6.8	Phase 3

DATE	NAME	LAW SCHOOL GRAD OR P&C START YEAR	EXPERIENCE	POSITION	DESCRIPTION	HOURS	PHASE
2/19/2013	Jonas	2011	2	Associate	Drafting a document request for GHC to send to gov't - sent to MAI; review of questions for witnesses - incorporating exhibit numbers; messages to client re. meeting time; email correspondence with MAI re. draft questions	6.5	Phase 3
2/20/2013	Jonas	2011	2	Associate	Email of exhibits to government team; call with gov't team, MAI to review; research into new potential interview subjects; draft of new questions	7.9	Phase 3
2/21/2013	Jonas	2011	2	Associate	Research locations of former employees; draft witness questions and backgrounds	7.2	Phase 3
3/25/2013	Jonas	2011	2	Associate	Drafting a backgroudn for Ric Magnuson, organized and attached documents to use in the interview - reviewed evidence to identify relevant materials; emailed updated background, questions, exhibits to MAI	5.8	Phase 3
4/4/2013	Jonas	2011	2	Associate	email to Peggy glynn and Kirin Hage regarding update to consensual recordings spreadsheet; update consensual spreadsheet, other spreadsheets of recordings, to reflect status of each recording (Veritext final/sent for review); update of folder structure to use in document review; meeting with MAI to discuss keywords, iConect folders	6.7	Phase 3
4/5/2013	Jonas	2011	2	Associate	Update presentation on Cognisight/GRIPA, meeting with MAI, TPM, EHA, JLA, and GMC re. search terms, folder structure, and Cognisight; email to TPM and MAI re. Coding Clinic, coding standards for pathology v. radiology. (6)	6.6	Phase 3
4/12/2013	Jonas	2011	2	Associate	Update to IH questions re. Cognisight; email to MAI with questions;	5.6	Phase 3
6/25/2013	Jonas	2011	2	Associate	download of files received from Kirin Hage on TEC Stanwood; email to MAI regarding their sucessful download; quick review of files to ensure they were downloaded sucessfully	5.0	Phase 3
6/26/2013	McCormack	2001	12	Partner	Research and draft letter concerning coding clinic and chronic conditions; teleconference with Mary Inman concerning case status.	6.3	Phase 3
1/24/2014	Jonas	2011	3	Associate	Emailed with TR regarding documents to provide to filter attorneys, met with JAL to strategize/design spreadsheet for privilege comparison, call with James Haddow to discuss action items for production; meeting with MAI to go over items	6.6	Phase 3
1/24/2014	LeBon	2011	3	Paralegal/Clerk	Conference with M. Jonas regarding comparison of PMH privilege log and GHC privilege log; update chart tracking same; draft memo regarding procedures for same per M. Jonas's request	6.1	Phase 3
1/27/2014	LeBon	2011	3	Paralegal/Clerk	Review and evaluate PowerPoint presentations for documents claimed potentially privileged by GHC; update memo of regarding privilege log comparison project; conference with M. Jonas regarding same	5.3	Phase 3
2/10/2014	LeBon	2011	3	Paralegal/Clerk	Update GHC Document Index; conference with M. Jonas regarding same; compile and prepare documents from M. Inman's inbox for T. Ross; conference with S. Duck regarding same; prepare cover letter for same	5.2	Phase 3

DATE	NAME	LAW SCHOOL GRAD OR P&C START YEAR	EXPERIENCE	POSITION	DESCRIPTION	HOURS	PHASE
6/12/2014	Jonas	2011	3	Associate	Document review; circulated draft presentation re. Kaiser RRG development	6.1	Phase 3
6/13/2014	LeBon	2011	3	Paralegal/Clerk	Review and evaluate database for access to DXID documents; compile and prepare batch exports of entire GHC database per M. Jonas's request	6.3	Phase 3
6/17/2014	Jonas	2011	3	Associate	Call with Kirin Hage, MAI re status update on Magnuson interview, overview of CMS policy opinions on Problem Lists; Analysis of audit data to assess percentage of error rate attributable to PL as opposed to other errors; call with TR to update on status of Magnuson, set up additional time to meet; AC priv research re. overwithholding; email to Jim Haddow re. status of transcript recordings	6.8	Phase 3
6/23/2014	Stabile	2013	1	Associate	populating spreadsheet on witnesses; doc review	5.1	Phase 3
6/24/2014	Jonas	2011	3	Associate	Identified large documents in the database to segregate from searches; analyzed data to compile error rate by HCC, compared to DxID revenue	6.0	Phase 3
7/8/2014	LeBon	2011	3	Paralegal/Clerk	Conference with M. Inman, M. Jonas, and E. Stabile regarding preparing for additional DxID witness interviews; review and evaluate documents in database	5.9	Phase 3
7/9/2014	LeBon	2011	3	Paralegal/Clerk	Compile and prepare documents compiled for M. Opitz, P. Anunsen, D. Rappe, and S. Tarnoff into binders per M. Inman's request; prepare PowerPoint attachments to same; prepare e-mail to V. Aguilar of Altep regarding blow backs of same; review and evaluate folders in iConnect; organize same	6.3	Phase 3
7/11/2014	Stabile	2013	1	Associate	doc review for witness binders; discussing hot docs w/ Jonah and Mary	5.3	Phase 3
7/14/2014	Lalas	2012	2	Associate	Look at the hot documents; research the location and contact information of 5 potential government witnesses that appeared in hot docs.	5.3	Phase 3
7/14/2014	LeBon	2011	3	Paralegal/Clerk	Update production log; prepare exports of newly uploaded batches GHC031-GHC034; prepare e-mail to M. Jonas, E. Stabile, and J. Lalas regarding same; compile and prepare binder of selected Kaiser RRG PowerPoint presentations and cover emails per M. Jonas's request	5.6	Phase 3
7/15/2014	Stabile	2013	1	Associate	doc review for witness binders; discussing case projects w/ Jonah , reviewing ppt for gov presentation	7.1	Phase 3
7/16/2014	Jonas	2011	3	Associate	Call with Government re presentation for RRG files; emailed review of outstanding deliverables; document review; email to Peggy Glynn re. binder delivery	7.1	Phase 3
7/16/2014	LeBon	2011	3	Paralegal/Clerk	Compile and prepare exports of B. Gaffney email productions; prepare e-mail to V. Aguilar regarding quote for processing same; attend telephone conference regarding Kaiser RRG presentation with government team; compile and prepare binder of Kaiser RRG presentation materials and underlying emails per M. Inman's request; update Rider and Saur folders per E. Stabile's request; prepare e-mail to P. Glynn regarding binder and disk; revised PowerPoint presentation per M. Inman's request	5.9	Phase 3

DATE	NAME	LAW SCHOOL GRAD OR P&C START YEAR	EXPERIENCE	POSITION	DESCRIPTION	HOURS	PHASE
7/17/2014	LeBon	2011	3	Paralegal/Clerk	Conduct search for DxID Audit trail spreadsheets; conduct search for metadata requested by K. Hage per M. Inman's request; update M. Inman's Kaiser RRG binder; review and evaluate documents in iConect database	5.3	Phase 3
7/18/2014	Stabile	2013	1	Associate	phonecall w/ relator, marie, janice, jonah; doc review	7.1	Phase 3
8/4/2014	Jonas	2011	3	Associate	Document review; analysis of addendum forms - presented addendum project to Stephanie; review of Excel files to locate audit trails	6.1	Phase 3
8/4/2014	LeBon	2011	3	Paralegal/Clerk	Prepare exports of addendum forms from iConect per M. Jonas's request; compile and prepare same into folders	5.9	Phase 3
8/6/2014	Jonas	2011	3	Associate	Document review; email MAI response to estimated timeline for binders	5.0	Phase 3
8/8/2014	Jonas	2011	3	Associate	Follow-up email to MAI re. GHP/GHC relationship; document review (BG documents)	8.5	Phase 3
8/11/2014	Jonas	2011	3	Associate	Document review, meeting with EAS to discuss document review; review of the SD addendum sheet	5.9	Phase 3
9/23/2014	LeBon	2011	3	Paralegal/Clerk	De-dupe G. Coughlin documents per E. Stabile's request; compile and prepare exports of data and images for witness binders; organize and prepare same for binder print; conference with E. Stabile regarding text and data files tagged for D. Saur; convert native files into .pdfs	6.4	Phase 3
10/2/2014	LeBon	2011	3	Paralegal/Clerk	Compile and prepare witness interview documents for M. Faso and R. Tracy; prepare e-mail to V. Aguilar of Altep regarding print and binder project of same	5.2	Phase 3
11/12/2014	Stabile	2013	1	Associate	sending research to Kirin; witness binder doc review	7.1	Phase 3
11/13/2014	Stabile	2013	1	Associate	gathering documents re nurse metrics review reports generated by dxid; doc review for witness binders	6.9	Phase 3
11/17/2014	Stabile	2013	1	Associate	doc review for gaffney witness binder; discussing hot docs call w/ mary and ari	6.7	Phase 3
11/25/2014	LeBon	2011	3	Paralegal/Clerk	Compile and prepare version of document production log sorted by defendants; create pivot table summarizing page counts produced by defendants' per M. Inman's request; prepare e-mail to M. Inman, T. McCormack, E. Stabile, A. Yampolsky, and G. Collins regarding same; prepare index of nurse reviewer metrics reports; prepare e-mail to E. Stabile regarding same; attend hot documents telephone conference; compile and prepare index of Dxld clients per M. Inman's request; conduct research regarding same; update index of nurse reviewers per E. Stabile's request	5.4	Phase 3
12/3/2014	LeBon	2011	3	Paralegal/Clerk	Analyze nurse reviewer metrics reports for differences; update index regarding same; review GHC database for updates; prepare e-mail to M. Inman, E. Stabile, and A. Yampolsky regarding same; analyze highest and lowest performers for GHC 2010 and GHC 2011 audit efforts; prepare chart regarding same; prepare e-mail to M. Inman, E. Stabile, and A. Yampolsky attaching same	6.1	Phase 3
1/27/2015	LeBon	2011	4	Paralegal/Clerk	Compile and prepare SNR Denton documents into Concordance database; summarize same in spreadsheet per M. Inman's request	5.2	Phase 3

DATE	NAME	LAW SCHOOL GRAD OR P&C START YEAR	EXPERIENCE	POSITION	DESCRIPTION	HOURS	PHASE
12/16/2015	Stabile	2013	2	Associate	reading through transcripts of audio recordings for anything on Mike Faso or Bob Tracy; constructing search terms for Faso and Tracy	5.1	Phase 3
1/14/2016	Stabile	2013	3	Associate	mike faso doc review ; trying to locate d&t docs in the database	7.8	Phase 3
1/15/2016	Stabile	2013	3	Associate	mike faso doc review; making faso outline	6.8	Phase 3
1/21/2016	Stabile	2013	3	Associate	mike faso document review and outline; case status call with Tim, Molly, Rosie.	5.9	Phase 3
2/11/2016	Stabile	2013	3	Associate	bob tracy doc review and witness outline; discussing printing of docs from iconect w/ megan	7.3	Phase 3
2/16/2016	Stabile	2013	3	Associate	bob tracy outline; discussing w/megan about organizing documents from outline and uploading to workshare	5.1	Phase 3
12/10/2019	Stabile	2013	6	Associate	discussing redrafting of reply to motion to dismiss with Steve; redrafting 9(b) section of motion to dismiss reply	6.8	Phase 4
12/11/2019	Hasegawa	1998	21	Partner	Research and draft opposition to DxID and IH motion to dismiss; correspondence re same	8.8	Phase 4
12/11/2019	Stabile	2013	6	Associate	redrafting Interpretive guidance section of reply to DxID's motion to dismiss; reading Steve's circulated draft of reply	8.6	Phase 4

EXHIBIT H

efile Public Visual Render		ObjectId: 202413199349305676 - Submission: 2024-11-14		TIN: 16-1080163	
Form 990		Return of Organization Exempt From Income Tax			OMB No. 1545-0047
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)		2023			Open to Public Inspection
Do not enter social security numbers on this form as it may be made public.					
Go to www.irs.gov/Form990 for instructions and the latest information.					
Department of the Treasury Internal Revenue Service					

A For the 2023 calendar year, or tax year beginning 01-01-2023 , and ending 12-31-2023					
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Name of organization INDEPENDENT HEALTH ASSOCIATION INC		D Employer identification number 16-1080163	
		Doing business as			
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite 511 FARBER LAKES DRIVE		E Telephone number (716) 631-3001	
		City or town, state or province, country, and ZIP or foreign postal code BUFFALO, NY 14221		G Gross receipts \$ 2,027,004,816	
F Name and address of principal officer: MICHAEL W CROPP MD 511 FARBER LAKES DRIVE BUFFALO, NY 14221		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions. H(c) Group exemption number			
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (4) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527					
J Website: WWW.INDEPENDENTHEALTH.COM					
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1980		M State of legal domicile: NY	

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDE HEALTH-RELATED PRODUCTS AND SERVICES THAT ENABLE AFFORDABLE ACCESS TO QUALITY HEALTH CARE.		
Revenue	2 Check this box <input type="checkbox"/>		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	1,476
	6 Total number of volunteers (estimate if necessary)	6	344
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
Expenses	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	0	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,563,806,495	1,595,103,340
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	8,035,183	4,776,817
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	429,498	538,143
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,572,271,176	1,600,418,300
	14 Benefits paid to or for members (Part IX, column (A), line 4)	2,489,100	4,588,733
Net Assets or Fund Balances	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,351,805,706	1,455,999,102
	16a Professional fundraising fees (Part IX, column (A), line 11e)	83,093,699	93,907,275
	b Total fundraising expenses (Part IX, column (D), line 25) 0	0	0
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	121,289,337	121,707,425
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,558,677,842	1,676,202,535
	19 Revenue less expenses. Subtract line 18 from line 12	13,593,334	-75,784,235
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21 Total liabilities (Part X, line 26)	920,173,815	840,495,742	
22 Net assets or fund balances. Subtract line 21 from line 20	414,595,830	382,413,621	
	505,577,985	458,082,121	

Part II Signature Block	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	

b

If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

16b

No

Section C. Disclosure

17

List the states with which a copy of this Form 990 is required to be filed

NY

18

Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website

☐ Another's website

☒ Upon request

☐ Other (explain in Schedule O)

19

Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20

State the name, address, and telephone number of the person who possesses the organization's books and records:

JARED GROSS 511 FARBER LAKES DRIVE BUFFALO, NY 14221 (716) 631-3001

Form 990 (2023)

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MICHAEL CROPP MD PRESIDENT & CEO	32.00 19.00	X		X				1,955,270	0	640,981
(2) KATHLEEN MYLOTTE MD CHAIRPERSON	10.00 0.00	X		X				106,100	0	0
(3) DANIEL B WEINTRAUB CPA BOARD MEMBER	5.00 2.00	X						70,500	0	7,449
(4) ANTHONY J BAYNES BOARD MEMBER	5.00 0.00	X						54,500	0	10,682
(5) DANIEL GAGLIARDO BOARD MEMBER	5.00 1.00	X						48,500	0	10,682
(6) DONALD K BOSWELL VICE CHAIRPERSON	5.00 0.00	X		X				58,500	0	411
(7) PATRICIA SMITH BOARD MEMBER	5.00 0.00	X						56,500	0	411

(8) LISA MENDONZA MD BOARD MEMBER	5.00 0.00	X							44,500	0	10,682
(9) DAVID PAWLOWSKI MD BOARD MEMBER	5.00 0.00	X							42,500	0	10,682
(10) FUAD SHERIFF MD BOARD MEMBER	5.00 0.00	X							44,500	0	7,449
(11) GERARD T MAZURKIEWICZ CPA BOARD MEMBER	5.00 0.00	X							49,500	0	411
(12) DAVID J MCNAMARA ESQ BOARD MEMBER	5.00 0.00	X							47,500	0	0
(13) YVONNE S MINOR-RAGAN PHD BOARD MEMBER	5.00 2.00	X							46,500	0	411
(14) PAMELA D REED MD BOARD MEMBER	5.00 0.00	X							46,500	0	0
(15) MANSI DEMIA BOARD MEMBER	5.00 0.00	X							44,500	0	0
(16) THOMAS J FOELS MD BOARD MEMBER	5.00 0.00	X							44,500	0	0
(17) COLLEEN C DIPIRRO BOARD MEMBER (END 04/23)	5.00 1.00	X							1,200	0	1,780

Form 990 (2023)

Form 990 (2023)

Page 8

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) ANTHONY BILLITTIER EVP - CHF MEDICAL OFCR	21.00 20.00			X				999,731	0	280,787
(19) JAMES DUNLOP TREASURER & EVP CFO	36.00 16.00			X				813,448	0	314,422
(20) JOHN MINEO SEC - EVP GEN COUNSEL (END 04/23)	8.00 6.00			X				1,054,444	0	25,280
(21) KENNETH SODARO SEC -EVP GENERAL COUNSEL (BEG 05/23)	17.00 10.00			X				254,269	0	45,159
(22) NICOLE BRITTON VP - CHF COMPLIANCE OFCR	32.00 11.00			X				206,419	0	31,865
(23) JOHN REID RODGERS EVP - COO	33.00 16.00				X			988,928	0	455,333
(24) PATRICIA C CLABEAUX EVP - CHF HR OFCR	27.00 18.00				X			611,877	0	241,218
(25) ERIC J DECKER SVP - INFORMATION TECHNOLOGY CIO	32.00 14.00				X			533,987	0	125,336
(26) ROBERTA D RIFKIN	27.00				X			457,493	0	172,967

SVP-GOVT AFFAIRS & STRAT PRTRNSHPS	17.00									
(27) MARGARET STEFFAN	31.00			X				436,765	0	183,993
SVP - FINANCE & CAO	20.00									
(28) RICHARD M ARGENTIERI	31.00			X				437,677	0	147,552
SVP - CHF SALES & MKRT OFCR	16.00									
(29) CHERYL FRIEDMAN	37.00			X				456,773	0	67,786
SVP - HEALTH CARE SERVICES	20.00									
(30) AMIN M SEREHALI	36.00			X				419,165	0	77,814
SVP - CHF DATA & ANALYTICS OFCR	13.00									
(31) MIKE REILLY	27.00			X				427,500	0	57,000
SVP-CHF HEALTHCARE INNV & STRAT. OFCR	19.00									
(32) ANNE O'NEILL	32.00			X				337,485	0	146,559
SVP - CHF RISK OFCR	12.00									
(33) ANTHONY MONTAGNA	29.00			X				354,945	0	122,733
SVP - CHF NETWORK OFCR	20.00									
(34) ROBERT TRACY	33.00			X				351,867	0	81,583
SVP - GOVT PROGRAMS	12.00									
(35) DAVID SHUTE	32.00			X				356,102	0	68,124
SVP - OPERATIONS	10.00									
(36) DAVE MIKA	30.00			X				302,956	0	58,259
SVP -BUSINESS OPERATIONS (BEG 05/23)	16.00									
(37) PETER GHIL	43.00			X				287,477	0	42,426
SVP - CHF ACTUARIAL OFCR (BEG 04/23)	18.00									
(38) GEORGE WANDS	31.00			X				206,750	0	40,594
VP - CHF AUDIT OFCR	11.00									
(39) TIMOTHY HALEY	10.00				X			368,287	0	43,271
MED DIR MED POLICY & UM	32.00									
(40) DEIDRE WHEAT	19.00				X			356,468	0	48,240
MED DIR QUALITY DISEASE POP HEALTH	29.00									
(41) JONATHAN BUROW	31.00				X			310,411	0	42,028
VP - CUST EXP & DIGITAL	16.00									
(42) JOSHUA ZALEN	29.00				X			305,366	0	41,377
VP - IT SERVICE OPEARATIONS	26.00									
(43) JENNIFER WALSH	10.00				X			301,859	0	15,815
ASSOCIATED MED DIR UM	30.00									
(44) MARK I JOHNSON	7.00					X		227,630	0	18
FORMER OFFICER (END 05/18)	4.00									

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A			
d Total (add lines 1b and 1c)	14,927,649	0	3,679,570

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 357

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3 Yes	
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4 Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
INDEPENDENT PRACTICE ASSOCIATION OF WNY 511 FARBER LAKES DRIVE BUFFALO, NY 14221	MEDICAL & PHARMACY BENEFIT SERVICES	937,147,789
LIBERTY DENTAL NEW YORK IPA LLC 340 COMMERCE STE 100 DOWNE, CA 92602	DENTAL BENEFITS COMPANY	22,461,488

EXHIBIT I



ELM Solutions

2024 Real Rate Report[®]

The industry's leading
analysis of law firm
rates, trends, and
practices



Wolters Kluwer

A Letter to Our Readers

Welcome to the latest edition of Wolters Kluwer ELM Solutions Real Rate Report®, the industry's leading data-driven benchmark report for lawyer and paralegal rates.

Our Real Rate Report has been a relied upon data analytics resource to the legal industry since its inception in 2010 and continues to evolve, providing you with the most comprehensive rate benchmarking insights, trends, and practices. The Real Rate Report is powered by the Wolters Kluwer ELM Solutions LegalVIEW® data warehouse, which has grown to include \$180B+ in anonymized legal data.

The depth and granularity of the data within the Real Rate Report empowers users to benchmark and negotiate effectively and make well-informed investment and resourcing decisions for the organization.

As with previous Real Rate Reports, our data is sourced from corporations' and law firms' e-billing and time management solutions. We have included lawyer and paralegal rate data filtered by specific practice and sub-practice areas, metropolitan areas, and types of matters. This level of detail gives legal departments and law firms the precision they need to identify areas of opportunity. We strive to make the Real Rate Report a valuable and actionable reference tool for legal departments and law firms.

As always, we welcome your comments and suggestions on what information would make this publication more valuable to you. We thank our data contributors for participating in this program. And we thank you for making Wolters Kluwer ELM Solutions your trusted partner for legal industry domain expertise, data, and analytics and look forward to continuing to provide market-leading, expert solutions that deliver the best business outcomes for collaboration among legal departments and law firms.

Sincerely,

A handwritten signature in black ink, appearing to read 'Brian Jorgenson', with a long horizontal flourish extending to the right.

Brian Jorgenson

Vice President, Product Management
Wolters Kluwer ELM Solutions

Report Use Considerations

2024 Real Rate Report

- Examines law firm rates over time
- Identifies rates by location, experience, firm size, areas of expertise, industry, and timekeeper role (i.e., partner, associate, and paralegal)
- Itemizes variables that drive rates up or down

All the analyses included in the report derive from the actual rates charged by law firm professionals as recorded on invoices submitted and approved for payment.

Examining real, approved rate information, along with the ranges of those rates and their changes over time, highlights the role these variables play in driving aggregate legal cost and income. The analyses can energize questions for both corporate clients and law firm principals.

Legal departments might ask whether they are paying the right amount for different types of legal services, while law firm principals might ask whether they are charging the right amount for legal services and whether to modify their pricing approach.

Some key factors¹ that drive rates²:

Attorney location - Lawyers in urban and major metropolitan areas tend to charge more when compared with lawyers in rural areas or small towns.

Litigation complexity - The cost of representation will be higher if the case is particularly complex or time-consuming; for example, if there are a large number of documents to review, many witnesses to depose, and numerous procedural steps, the case is likely to cost more (regardless of other factors like the lawyer's level of experience).

Years of experience and reputation - A more experienced, higher-profile lawyer is often going to charge more, but absorbing this higher cost at the outset may make more sense than hiring a less expensive lawyer who will likely take time and billable hours to come up to speed on unfamiliar legal and procedural issues.

Overhead - The costs associated with the firm's support network (paralegals, clerks, and assistants), document preparation, consultants, research, and other expenses.

Firm size - The rates can increase if the firm is large and has various timekeeper roles at the firm. For example, the cost to work with an associate or partner at a larger firm will be higher compared to a firm that has one to two associates and a paralegal.

¹ David Goguen, J.D., University of San Francisco School of Law (2020) Guide to Legal Services Billing Retrieved from: <https://www.lawyers.com/legal-info/research/guide-to-legal-services-billing-rates.html>

² Source: 2018 RRR. Factor order validated in multiple analyses since 2010

Section I: High-Level Data Cuts

Cities
By Matter Type

2024 - Real Rates for Associate and PartnerTrend Analysis - Mean

City	Matter Type	Role	n	First Quartile	Median	Third Quartile	2024	2023	2022
Washington DC	Litigation	Partner	593	\$770	\$995	\$1,250	\$1,017	\$964	\$912
		Associate	560	\$540	\$730	\$874	\$725	\$671	\$632
	Non- Litigation	Partner	1,063	\$735	\$950	\$1,272	\$1,030	\$989	\$924
		Associate	895	\$520	\$728	\$950	\$740	\$681	\$641

Appendix: Data Methodology

Invoice Information

Data in Wolters Kluwer ELM Solutions' reference database and in the 2024 Real Rate Report were taken from invoice line-item entries contained in invoices received and approved by participating companies.

Invoice data were received in the Legal Electronic Data Exchange Standard (LEDES) format (LEDES.org). The following information was extracted from those invoices and their line items:

- Law firm (which exists as a random number in the ELM Solutions reference database)
- Timekeeper ID (which exists as a random number in the ELM Solutions reference database)
- Matter ID (which exists as a random number in the ELM Solutions reference database)
- Timekeeper's position (role) within the law firm (partner, associate, paralegal, etc.)
- Uniform Task-Based Management System Code Set, Task Codes, and Activity Codes (UTBMS.com)
- Date of service
- Hours billed
- Hourly rate billed
- Fees billed

Non-Invoice Information

To capture practice area details, the matter ID within each invoice was associated with matter profiles containing areas of work in the systems of each company. The areas of work were then systematically categorized into legal practice areas. Normalization of practice areas was done based on company mappings to system-level practice areas available in the ELM Solutions system and by naming convention.

The majority of analyses included in this report have been mapped to one of 12 practice areas, further divided into sub-areas and litigation/non-litigation.

To capture location and jurisdiction details, law firms and timekeepers were systematically mapped to the existing profiles within ELM Solutions systems, as well as with publicly available data sources for further validation and normalization. Where city location information is provided, it includes any address within that city's defined Core-Based Statistical Area (CBSA) as defined by the Office of Management and Budget (OMB). The CBSAs are urban centers with populations of 10,000 or more and include all adjacent counties that are economically integrated with that urban center.

Where the analyses focus on partners, associates, and paralegals, the underlying data occasionally included some sub-roles, such as "senior partner" or "junior associate." In such instances, those timekeeper sub-roles were placed within the broader partner, associate, and paralegal segments.

Demographics regarding law firm size, location, and lawyer years of experience were augmented by incorporating publicly available information.

Appendix: Data Methodology

Anonymization of the Dataset

Prior to inclusion in the ELM Solutions reference database, we systematically scrubbed the data of any information that would identify a particular matter, company, law firm, invoice, or timekeeper (individual). To ensure relationships necessary for analysis, those variables were assigned randomly generated numbers. To maintain data integrity and allow for proper analysis, these numbers are linked across data tables to enforce their associations.

To further ensure anonymity and confidentiality:

- The information is published in such a manner as to make it reasonably impervious to reverse analysis should some attempt be made to determine what data might pertain to any company, law firm, timekeeper, invoice, or matter.
- The 2024 Real Rate Report will not reveal which ELM Solutions client or clients are included or excluded in its analyses.
- Clients are not and will not be informed as to whether their data are included within a particular facet of analysis.
- No textual description of any legal work performed by any individual exists in the ELM Solutions reference database.

A Note on Insurance Litigation

Our aim is to provide a point of comparison for companies purchasing law firm services. To improve comparability, we removed data related to insurance company defense litigation for all analyses unless noted otherwise. Insurance litigation tends to be less expensive than other types of litigation, as it is typically more repetitive and less complex.

“Real Rate” Definition

The information in this report consists of data taken from client invoices submitted by law firms for work performed from 7/1/2020 through 6/30/2024. All Invoices were submitted through the ELM billing systems.

The analyses contained in this report are derived from aggregating hours, fees, and rates submitted as line items on those invoices. For a line item to qualify for inclusion in this report, it had to undergo multiple and rigorous testing processes to ensure its validity.

For example, for a rate to be loaded to the ELM Solutions reference database and used in this report, it must have been part of an invoice line entry in which all of the following items were included:

- Name of the biller
- Role of the biller
- Date of activity
- Hourly rate charged
- Time charged
- UTBMS code associated with the time charged
- Total amount charged for the activity

In addition, each line item’s hourly rate was validated against its “real rate” (calculated by dividing the total amount charged for the activity by the time charged). Any line items with an hourly rate that did not align closely with the real rate were not loaded to the reference database.

Real Rate = Line Item Total/Line Item Hours (Units)
Example: \$4,000/10 Hours = Real Rate of \$400

Adjustments the client made to line item amounts subsequent to submission are not factored into the dataset. These types of adjustments may impact the effective rate paid by the client to the law firm but do not reflect the real rate billed.

Appendix: Data Methodology

In short, the real rate is the rate appearing on an approved invoice at the invoice line item level.

Aggregations of data taken from millions of these line item–level invoice entries are the core of the information analyzed.

A Note on Negotiated Rates and Billing

Practices law firms can generally follow vary for submitting “negotiated” rates on invoices. Firms may submit the negotiated rate as the hourly rate identified on the invoice line item, insert a vendor line item adjustment to ensure compliance, or provide a vendor invoice level adjustment to bring the total amount of the fees into compliance with agreed-on discounts. Although the former two are considered part of the real rate calculation, the latter can be problematic. It is not directly linked to a line item, and therefore, for the purposes of determining the rate, it should not be assumed that the adjustment is related to a specific line item. Invoice-level adjustments may represent a credit or some other type of adjustment placed on the invoice. To ensure these types of adjustments would not adversely impact the analysis contained within the 2024 Real Rate Report, the team reviewed the population of invoices and line items to determine what the deviation of the real rate might be based on inclusion or exclusion. The analysis demonstrated that the variance was not significant (less than 1%).

As such, we decided not to include the vendor-level adjustments in the report.

Types of Matters Included in the Analysis

Matters within the ELM Solutions system are associated with areas of work described and defined by ELM Solutions clients. Those areas of work were analyzed and systematically categorized into legal practice areas. Normalization of practice areas was supported by mappings to system-level practice areas available in the ELM Solutions system and by naming convention.

All data included within this report have been mapped to a corresponding practice area. The majority of our analyses focus on the following 12 practice areas:

- Bankruptcy and Collections
- Commercial
- Corporate
- Employment and Labor
- Environmental
- Finance and Securities
- General Liability
- Government Relations
- Insurance Defense
- Intellectual Property
- Marketing and Advertising
- Real Estate

Within each client’s areas of work, sub-areas are often identified. The lists that follow identify client areas of work and, within those areas, the sub-areas underneath each practice area. Often, the same sub-area appears within different practice areas. For example, the sub-area “General/Other” when listed under “Commercial and Contracts” refers to general work provided regarding Commercial and Contracts matters. When listed under the “Employment and Labor” practice area, the same sub-area refers to work provided on Employment and Labor. Where applicable and practicable, each area and sub-area has been further subdivided into litigation and non-litigation work for the purposes of granular analysis.

EXHIBIT J

DATE	NAME	LAW SCHOOL GRAD OR P&C START YEAR	EXPERIENCE	POSITION	POSITION2	DESCRIPTION	HOURS	PHASE
1/15/2025	Hasegawa	1998	27	Partner	Partner	Edit and revise motion for fees, memorandum in support, Hasegawa declaration, and exhibits thereto, and communication with M. Voldman re same	1.8	Phase 4
1/20/2025	Hasegawa	1998	27	Partner	Partner	Suggested edits to Friedman declaration (formatting) and notice of motion and correspondence with M. Voldman re same	0.6	Phase 4
1/21/2025	Hasegawa	1998	27	Partner	Partner	Revise draft brief and declarations in support thereof; correspondence with M. Voldman re same	1.7	Phase 4
1/22/2025	Hasegawa	1998	27	Partner	Partner	Revise papers re motion and memo for payment of attorneys' fees and correspondence with J. Friedman re declaration in support thereof	1.2	Phase 4
2/18/2025	Hasegawa	1998	27	Partner	Partner	Communications with M. Voldman re V. Doyle request for extension	0.2	Phase 4
2/28/2025	Hasegawa	1998	27	Partner	Partner	Correspondence with M. Voldman re V. Doyle briefing schedule request	0.2	Phase 4
3/12/2025	Hasegawa	1998	27	Partner	Partner	Correspondence with M. Voldman re request for additional pages	0.4	Phase 4
3/12/2025	Hasegawa	1998	27	Partner	Partner	Draft letter brief re non-opposition to overlong brief and request for reciprocal page enlargement	0.8	Phase 4
3/12/2025	Hasegawa	1998	27	Partner	Partner	Correspondence with V. Doyle re seal request	0.2	Phase 4
3/17/2025	Hasegawa	1998	27	Partner	Partner	Review cases cited in Defendants' opposition to motion for payment of attorneys' fees and supplemental legal research re response to same	3.8	Phase 4
3/17/2025	Hasegawa	1998	27	Partner	Partner	Review and annotate Defendants' opposition to motion for payment of attorneys fees and supporting documents	2.7	Phase 4
3/18/2025	Hasegawa	1998	27	Partner	Partner	Legal research re reply in support of motion for payment of fees	1.7	Phase 4
3/19/2025	Hasegawa	1998	27	Partner	Partner	Draft and file letter brief re non-opposition to motion to seal	0.8	Phase 4
3/19/2025	Hasegawa	1998	27	Partner	Partner	Research and draft reply re motion for payment of attorneys' fees	8.3	Phase 4
3/20/2025	Hasegawa	1998	27	Partner	Partner	Research and draft reply in support of motion for payment of attorneys' fees	7.7	Phase 4
3/21/2025	Hasegawa	1998	27	Partner	Partner	Correspondence with M. Voldman re and draft reply re motion for payment of attorneys' fees	0.4	Phase 4
3/21/2025	Hasegawa	1998	27	Partner	Partner	Research and draft reply re motion for payment of attorneys' fees	4.6	Phase 4
3/25/2025	Hasegawa	1998	27	Partner	Partner	Draft letter brief re enlargement of page limits for reply brief	0.7	Phase 4
3/26/2025	Hasegawa	1998	27	Partner	Partner	Review additional case law re fee application and revise reply brief re same	4.5	Phase 4
3/27/2025	Hasegawa	1998	27	Partner	Partner	Correspondence with M. Voldman re preparation of spreadsheets re reply in support of motion for payment of attorneys' fees	0.7	Phase 4
3/27/2025	Hasegawa	1998	27	Partner	Partner	Gather exhibits and prepare supporting spreadsheets re reply in support of motion for payment of attorneys' fees	2.7	Phase 4
3/28/2025	Hasegawa	1998	27	Partner	Partner	Draft declaration in support of reply brief and gather exhibits re same	1.2	Phase 4
4/2/2025	Hasegawa	1998	27	Partner	Partner	Review cases cited in reply brief and revise brief re same	2.2	Phase 4
4/2/2025	Hasegawa	1998	27	Partner	Partner	Research and draft declaration supporting reply briefs and instructions for use of spreadsheet regarding all disputes over rates and amounts	4.5	Phase 4

EXHIBIT K

Plaintiff Proposal

IH Alleged Current and Historical Rates

Timekeeper	Position	Law School Graduation or Legal Position Start Date	Years of Experience at Time of Billing	P&C Current Rate	Alleged DC			Alleged DC 2015		Court-Adopted Rate
					Current Rate (Dkt. 201-1, Ex. D)	Alleged WDNY Top Current Rate (Dkt. 201-2, ¶ 36-37, 39)	Alleged Current WDNY Rate (Dkt. 201-1, Ex. D)	Historical Rate (Dkt. 201-1, Ex. C)	Alleged Historical WDNY Rate (Dkt. 201-1, Ex. C)	
Partners										
Hasegawa, Stephen										
	Partner	1998	18-27	1110	819	600	450	500	300	
Inman, Mary										
	Partner	1994	18-21	1110	600		450	533	300	
McCormack, Tim										
	Partner	2001	11-14	1110	600			471	300	
Stabile, Emily										
	Partner	2013	10-12	860	669	600	450			
Associates (By Experience)										
	Associate - 11		11	860	400			471	200	
	Associate - 10		10	810	655	400	300			
	Associate - 9		9	760	640	400	300			
	Associate - 8		8	730	625	400	300			
	Associate - 7		7	700	608	400	300			
	Associate - 6		6	680	592	400	300	360	200	
	Associate - 5		5	650	400			360	200	
	Associate - 4		4	620	400			346	130	
	Associate - 3		3	590	400			331/315	130	
	Associate - 2		2	570	400			315/300	130	
	Associate - 1		0-1	540	400			300/283	130	
Litigation Support Staff										
Budetti, TJ										
	Paralegal/Clerk	2017	3	225	236	140	120			
DeFrancesco, Diana										
	Paralegal/Clerk	2000	19	380	236	140	120			

Plaintiff Proposal

IH Alleged Current and Historical Rates

Timekeeper	Position	Law School Graduation or Legal Position Start Date	Years of Experience at Time of Billing	P&C Current Rate	Alleged DC	Alleged WDNY Top	Alleged Current	Alleged DC 2015	Alleged Historical	Court-Adopted
					Current Rate (Dkt. 201-1, Ex. D)	Current Rate (Dkt. 201-2, ¶ 36-37, 39)	WDNY Rate (Dkt. 201-1, Ex. D)	Historical Rate (Dkt. 201-1, Ex. C)	WDNY Rate (Dkt. 201-1, Ex. C)	
Kelly, Janice	Research Librarian	1996	16-18	300		140		150	75	
King, Phoebe	Paralegal/Clerk	2012	1	270		140		150	75	
LeBon, Janice	Paralegal/Clerk	2011	4-5	300		140		150	75	
					Paralegal/Clerk	2011	2-3	270		140
Zengel, Christine	Paralegal/Clerk	2011	1	270		140		150	75	

EXHIBIT L

Plaintiff Proposal

IH Alleged Current and Historical Rates

Timekeeper	Position	Law School Graduation or Legal Position Start Date	Years of Experience at Time of Billing	CC Sought Rate	Alleged DC Current Rate (Dkt. 201-1, Ex. D)	Alleged WDNY Top Current Rate (Dkt. 201-2, ¶ 36-37, 39)	Alleged Current WDNY Rate (Dkt. 201-1, Ex. D)	Alleged DC 2015 Historical Rate (Dkt. 201-1, Ex. C)	Alleged Historical WDNY Rate (Dkt. 201-1, Ex. C)	Court-Adopted Rate
Partners										
Inman, Mary	Partner	1994	21-26	1450	843	600	450	533	300	
Ronickher, Mike	Counsel/Partner	2008	9-16	850-1200	722	600	450	414	300	
McCormack, Tim	Partner	2001	14-16	1050-1100		600		471	300	
Associates (By Experience)										
	Associate - 10		10	750	640	400	300			
	Associate - 9		9	750	640	400	300			
	Associate - 8		8	725	640	400	300			
	Associate - 7		7	725		400	300			
	Associate - 6		6	675/700	608	400	300	360	200	
	Associate - 5		5	675/700		400		360	200	
	Associate - 4		4	650		400		346	130	
	Associate - 3		3	550		400		315/300	130	
	Associate - 2		2	550		400		315/300	130	
Staff Attorney										
Samantar, Osob		2013	5	500		400		350	200	
Litigation Support Staff										
Broadman, Catie	Litigation Support			450		140		150	75	
Bradford, Jenna	Litigation Support			425	236	140	120	150	75	
Kelly, Janice	Research Librarian			450	236	140	120	150	75	

Plaintiff Proposal

IH Alleged Current and Historical Rates

Timekeeper	Position	Law School Graduation or Legal Position Start Date	Years of Experience at Time of Billing	CC Sought Rate	Alleged DC Current Rate (Dkt. 201-1, Ex. D)	Alleged WDNY Top Current Rate (Dkt. 201-2, ¶ 36-37, 39)	Alleged Current WDNY Rate (Dkt. 201-1, Ex. D)	Alleged DC 2015 Historical Rate (Dkt. 201-1, Ex. C)	Alleged Historical WDNY Rate (Dkt. 201-1, Ex. C)	Court-Adopted Rate
Lebon, Janice	Paralegal/Clerk			450		140		150	75	
Nguyen-Huynh, Tuan	Litigation Support Lead			425/625		140		150	75	
O'Keefe, Patricia	Paralegal/Clerk			450	236	140	120			
Tan, Catherine	Litigation Support			450		140		150	75	
Williamson, Ashley	Paralegal/Clerk			210		140		150	75	
Yang, Karen	Paralegal/Clerk			460	236	140	120	150	75	

EXHIBIT M

Plaintiff Proposal

IH Alleged Current and Historical Rates

Timekeeper	Position	Law School Graduation or Legal Position Start Date	Years of Experience at Time of Billing	WP Sought Rate	Alleged DC Current Rate (Dkt. 201-1, Ex. D)	Alleged WDNY Top Current Rate (Dkt. 201-2, ¶ 36-37, 39)	Alleged Current WDNY Rate (Dkt. 201-1, Ex. D)	Alleged DC 2015 Historical Rate (Dkt. 201-1, Ex. C)	Alleged Historical WDNY Rate (Dkt. 201-1, Ex. C)	Court-Adopted Rate
Partners										
Ronickher, Mike										
	Partner	2008	17	1050	746	600	450			
Voldman, Max										
	Partner	2014	11	935	669	600	450			
Litigation Support Staff										
Yang, Karen										
	Paralegal			460	236	120	120			

EXHIBIT N

Timekeeper	Position	Challenged Hours Within Position Category	iH Argument Source	Hours	Challenged Hours Excluded by Court	Hours Allowed by Court or Not Challenged	Court-Allowed Rate (from Exs. K-M)	Allowed Fee (Rate * Allowed Hours)
Attorneys								
Arens, Edward				73.40				
	Associate - 5	Total Hours as Associate- 5	Dkt. 191-1, Ex. C	1.90				
		<i>Challenged as "Vague"</i>	Dkt. 201 at 23-24	0.60				
		Arens Associate - 5 Hours Allowed				1.90		
	Associate - 4	Total Hours as Associate - 4	Dkt. 191-1, Ex. C	71.50				
		<i>Less Withdrawn 1/2 Travel Time</i>	Dkt. 201-1, Ex. J	61.00				
		<i>Allegedly "Problematic" Block-Billing</i>	Dkt. 201 at 25-26	21.10				
		<i>Challenged as "Vague"</i>	Dkt. 201 at 23-24	3.00				
		<i>Challenged as "Overbilled/Inconsistent"</i>	Dkt. 201 at 26-27	5.60				
		Arens Associate - 4 Hours Allowed				61.00		
Collins, George				23.70				
	Associate - 2	Total Hours as Associate - 2	Dkt. 191-1, Ex. C	12.80				
		<i>(No specific time entries challenged)</i>						
		Collins Associate - 2 Hours Not Challenged				12.80		
	Associate - 1	Total Hours as Associate - 1	Dkt. 191-1, Ex. C	10.90				
		<i>(No specific time entries challenged)</i>						
		Collins Associate - 4 Hours Not Challenged				10.90		
Michael Dorsi				56.50				
	Associate - 1	Total Hours as Associate - 1	Dkt. 191-1, Ex. C	56.50				
		<i>(No specific time entries challenged)</i>						
		Dorsi Associate - 1 Hours Not Challenged				56.50		
Figueira, Julie				20.20				
	Associate - 2	Total Hours as Associate - 2	Dkt. 191-1, Ex. C	15.70				
		<i>Allegedly "Problematic" Block-Billing</i>	Dkt. 201 at 25-26	6.80				
		Figueira Associate - 2 Hours Allowed				15.70		
	Associate - 1	Total Hours as Associate - 1	Dkt. 191-1, Ex. C	4.50				
		<i>(No specific time entries challenged)</i>						

Timekeeper	Position	Challenged Hours Within Position Category	iH Argument Source	Hours	Challenged Hours Excluded by Court	Hours Allowed by Court or Not Challenged	Court-Allowed Rate (from Exs. K-M)	Allowed Fee (Rate * Allowed Hours)
		Figueira Associate - 1 Hours Not Challenged				4.50		
Griffin, Rosie				778.75				
	Associate - 6	Total Hours as Associate - 6	Dkt. 191-2, Ex. A	158.75				
		<i>Allegedly "Problematic" Block-Billing</i>	Dkt. 201 at 25-26	56.00				
		<i>Challenged as "Overbilled/Inconsistent"</i>	Dkt. 201 at 26-27	1.00				
		<i>Challenged as "Vague"</i>	Dkt. 201 at 23-24	1.00				
		Griffin Associate - 6 Hours Allowed				158.75		
	Associate - 5	Total Hours as Associate - 5	Dkt. 191-2, Ex. A	250.75				
		<i>Allegedly "Problematic" Block-Billing</i>	Dkt. 201 at 25-26	60.25				
		Griffin Associate - 5 Hours Allowed				250.75		
	Associate - 4	Total Hours as Associate - 4	Dkt. 191-2, Ex. A	147.75				
		<i>Allegedly "Problematic" Block-Billing</i>	Dkt. 201 at 25-26	47.00				
		<i>Challenged as "Overbilled/Inconsistent"</i>	Dkt. 201 at 26-27	0.50				
		Griffin Associate - 4 Hours Allowed				147.75		
	Associate - 3	Total Hours as Associate - 3	Dkt. 191-2, Ex. A	204.25				
		<i>Allegedly "Problematic" Block-Billing</i>	Dkt. 201 at 25-26	58.25				
		<i>Challenged as "Vague"</i>	Dkt. 201 at 23-24	30.25				
		Griffin Associate - 3 Hours Allowed				204.25		
	Associate - 2	Total Hours as Associate - 2	Dkt. 191-2, Ex. A	17.25				
		<i>Allegedly Excessive Document Review</i>	Dkt. 201-1, Ex. H	2.25				
		Griffin Associate- 2 Hours Allowed				17.25		
Hasegawa, Stephen				119.60				
	Partner	Total Hours in Original Submission	Dkt. 191-1, Ex. C	119.60				
		<i>Allegedly "Problematic" Block-Billing</i>	Dkt. 201 at 25-26	8.80				
		Hasegawa Partner Hours Allowed				119.60		
		Additional Hours in Reply Submission (Hasegawa Ex. J)		53.60				
		Additional Hasegawa Hours Allowed				53.60		
Inman, Mary				585.20				

Timekeeper	Position	Challenged Hours Within Position Category	iH Argument Source	Hours	Challenged Hours Excluded by Court	Hours Allowed by Court or Not Challenged	Court-Allowed Rate (from Exs. K-M)	Allowed Fee (Rate * Allowed Hours)
	Partner- PC	Total Hours	Dkt. 191-1, Ex. C	536.20				
		<i>Less Withdrawn 1/2 Travel Time</i>	Dkt. 201-1, Ex. J	528.50				
		<i>(No other specific time entries challenged)</i>						
		Inman Partner Hours Not Challenged				528.50		
	Partner- CC	Total Hours	Dkt. 191-2, Ex. A	49.00				
		<i>(No other specific time entries challenged)</i>						
		Inman CC Partner Hours Not Challenged				49.00		
Jonas, Marie				953.60				
	Associate - 3	Total Hours	Dkt. 191-1, Ex. C	257.80				
		<i>Allegedly "Problematic" Block-Billing</i>	Dkt. 201 at 25-26	58.10				
		<i>Allegedly Excessive Document Review</i>	Dkt. 201-1, Ex. H	117.40				
		Jonas Associate - 3 Hours Allowed				257.80		
	Associate - 2	Total Hours	Dkt. 191-1, Ex. C	332.10				
		<i>Less Withdrawn 1/2 Travel Time</i>	Dkt. 201-1, Ex. J	328.00				
		<i>Allegedly "Problematic" Block-Billing</i>	Dkt. 201 at 25-26	116.20				
		<i>Allegedly Excessive Document Review</i>	Dkt. 201-1, Ex. H	0.60				
		<i>Challenged as "Overbilled/Inconsistent"</i>	Dkt. 201 at 26-27	9.20				
		Jonas Associate - 2 Hours Allowed				328.00		
	Associate - 1	Total Hours	Dkt. 191-1, Ex. C	363.70				
		<i>Less Withdrawn 1/2 Travel Time</i>	Dkt. 201-1, Ex. J	352.80				
		<i>Allegedly "Problematic" Block-Billing</i>	Dkt. 201 at 25-26	82.45				
		<i>Challenged as "Vague"</i>	Dkt. 201 at 23-24	38.30				
		<i>Challenged as "Overbilled/Inconsistent"</i>	Dkt. 201 at 26-27	2.80				
		Jonas Associate - 1 Hours Allowed				352.80		
Knobler, Molly				163.25				
	Associate - 6	Total Hours as Associate - 6	Dkt. 191-2, Ex. A	10.75				
		<i>(No other specific time entries challenged)</i>						
		Knobler Associate - 6 Hours Not Challenged				10.75		
	Associate - 5	Total Hours as Associate - 5	Dkt. 191-2, Ex. A	89.00				

Timekeeper	Position	Challenged Hours Within Position Category	iH Argument Source	Hours	Challenged Hours Excluded by Court	Hours Allowed by Court or Not Challenged	Court-Allowed Rate (from Exs. K-M)	Allowed Fee (Rate * Allowed Hours)
		<i>Less Withdrawn 1/2 Travel Time</i>	Dkt. 201-1, Ex. J	82.25				
		<i>Allegedly "Problematic" Block-Billing</i>	Dkt. 201 at 25-26	13.50				
		Knobler Associate - 5 Hours Allowed				82.25		
	Associate - 4	Total Hours as Associate - 4	Dkt. 191-2, Ex. A	63.50				
		<i>(No other specific time entries challenged)</i>						
		Knobler Associate - 4 Hours Not Challenged				63.50		
Lalas, Jonah				122.10				
	Associate - 2	Total Hours	Dkt. 191-1, Ex. C	122.10				
		<i>Allegedly "Problematic" Block-Billing</i>	Dkt. 201 at 25-26	5.30				
		<i>Allegedly Excessive Document Review</i>	Dkt. 201-1, Ex. H	16.30				
		Lalas Associate - 2 Hours Allowed				122.10		
McCormack, Tim				353.25				
	Partner- PC	Total Hours	Dkt. 191-1, Ex. C	114.80				
		<i>Less Withdrawn 1/2 Travel Time</i>	Dkt. 201-1, Ex. J	103.20				
		<i>Allegedly "Problematic" Block-Billing</i>	Dkt. 201 at 25-26	29.50				
		<i>Allegedly Excessive Document Review</i>	Dkt. 201-1, Ex. H	1.80				
		McCormack PC Partner Hours Allowed				103.20		
	Partner- CC	Total Hours	Dkt. 191-2, Ex. A	92.75				
		<i>Less Withdrawn 1/2 Travel Time</i>	Dkt. 201-1, Ex. J	91.05				
		<i>Allegedly "Problematic" Block-Billing</i>	Dkt. 201 at 25-26	28.25				
		<i>Challenged as "Vague"</i>	Dkt. 201 at 23-24	0.75				
		McCormack CC Partner Hours Allowed				91.05		
	Associate - 11	Total Hours	Dkt. 191-1, Ex. C	145.70				
		<i>Less Withdrawn 1/2 Travel Time</i>	Dkt. 201-1, Ex. J	116.80				
		<i>Allegedly "Problematic" Block-Billing</i>	Dkt. 201 at 25-26	70.80				
		<i>Challenged as "Vague"</i>	Dkt. 201 at 23-24	0.90				
		<i>Allegedly Excessive Document Review</i>	Dkt. 201-1, Ex. H	5.60				
		McCormack Associate - 11 Hours Allowed				116.80		

Timekeeper	Position	Challenged Hours Within Position Category	iH Argument Source	Hours	Challenged Hours Excluded by Court	Hours Allowed by Court or Not Challenged	Court-Allowed Rate (from Exs. K-M)	Allowed Fee (Rate * Allowed Hours)
Ronickher, Mike				440.50				
	Partner- WP	Total Hours as Partner- WP	Dkt. 191-2, Ex. B	19.00				
		(No specific time entries challenged)						
		Ronickher Partner- WP Hours Not Challenged				19.00		
	Partner- CC	Total Hours as Partner- CC	Dkt. 191-2, Ex. A	421.50				
		Challenged as "Vague"	Dkt. 201 at 23-24	1.00				
		Challenged as "Overbilled/Inconsistent"	Dkt. 201 at 26-27	7.50				
		Allegedly "Problematic" Block-Billing	Dkt. 201 at 25-26	25.25				
		Ronickher Partner- CC Hours Allowed				421.50		
Samantar, Osob				305.50				
	Staff Attorney	Total Hours	Dkt. 191-2, Ex. A	305.50				
		Allegedly Excessive Document Review	Dkt. 201-1, Ex. H	305.50				
		Samantar Staff Attorney Hours Allowed				305.50		
Stabile, Emily				815.20				
	Partner	Total Hours	Dkt. 191-1, Ex. C	4.50				
		(No specific time entries challenged)						
		Stabile Partner Hours Not Challenged				4.50		
	Associate - 10	Total Hours	Dkt. 191-1, Ex. C	0.70				
		(No specific time entries challenged)						
		Stabile Associate - 10 Hours Not Challenged				0.70		
	Associate - 9	Total Hours	Dkt. 191-1, Ex. C	1.40				
		(No specific time entries challenged)						
		Stabile Associate - 9 Hours Not Challenged				1.40		
	Associate - 8	Total Hours	Dkt. 191-1, Ex. C	6.20				
		(No specific time entries challenged)						
		Stabile Associate - 8 Hours Not Challenged				6.20		
	Associate - 7	Total Hours	Dkt. 191-1, Ex. C	1.70				
		(No specific time entries challenged)						

Timekeeper	Position	Challenged Hours Within Position Category	iH Argument Source	Hours	Challenged Hours Excluded by Court	Hours Allowed by Court or Not Challenged	Court-Allowed Rate (from Exs. K-M)	Allowed Fee (Rate * Allowed Hours)
		Stabile Associate - 7 Hours Not Challenged				1.70		
	Associate - 6	Total Hours	Dkt. 191-1, Ex. C	46.10				
		<i>Allegedly "Problematic" Block-Billing</i>	Dkt. 201 at 25-26	15.40				
		Stabile Associate - 6 Hours Allowed				46.10		
	Associate - 3	Total Hours	Dkt. 191-1, Ex. C	169.20				
		<i>Allegedly "Problematic" Block-Billing</i>	Dkt. 201 at 25-26	32.90				
		<i>Allegedly Excessive Document Review</i>	Dkt. 201-1, Ex. H	94.80				
		<i>Challenged as "Overbilled/Inconsistent"</i>	Dkt. 201 at 26-27	0.00				
		Stabile Associate - 3 Hours Allowed				169.20		
	Associate - 2	Total Hours	Dkt. 191-1, Ex. C	106.40				
		<i>Allegedly "Problematic" Block-Billing</i>	Dkt. 201 at 25-26	5.10				
		<i>Allegedly Excessive Document Review</i>	Dkt. 201-1, Ex. H	17.30				
		Stabile Associate - 2 Hours Allowed				106.40		
	Associate - 1	Total Hours	Dkt. 191-1, Ex. C	479.00				
		<i>Allegedly "Problematic" Block-Billing</i>	Dkt. 201 at 25-26	45.30				
		<i>Challenged as "Vague"</i>	Dkt. 201 at 23-24	0.70				
		<i>Allegedly Excessive Document Review</i>	Dkt. 201-1, Ex. H	395.60				
		Stabile Associate -1 Hours Allowed				479.00		
Voldman, Max				516.75				
	Partner-WP	Total Hours as Associate - 6	Dkt. 191-2, Ex. B	74.50				
		<i>Challenged as "Vague"</i>	Dkt. 201 at 25-26	1.00				
		Voldman Partner Hours Allowed				74.50		
		Additional Hours in Reply Submission (Voldman Ex. D)		27.25				
		Additional Voldman Hours Allowed				27.25		
	Associate - 10	Total Hours as Associate - 10	Dkt. 191-2, Ex. A	6.25				
		<i>(No specific time entries challenged)</i>						
		Voldman Associate - 10 Hours Not Challenged				6.25		
	Associate - 9	Total Hours as Associate - 9	Dkt. 191-2, Ex. A	26.75				

Timekeeper	Position	Challenged Hours Within Position Category	iH Argument Source	Hours	Challenged Hours Excluded by Court	Hours Allowed by Court or Not Challenged	Court-Allowed Rate (from Exs. K-M)	Allowed Fee (Rate * Allowed Hours)
		(No specific time entries challenged)						
		Voldman Associate - 9 Hours Not Challenged				26.75		
	Associate - 8	Total Hours as Associate - 8	Dkt. 191-2, Ex. A	3.25				
		(No specific time entries challenged)						
		Voldman Associate - 8 Hours Not Challenged				3.25		
	Associate - 7	Total Hours as Associate - 7	Dkt. 191-2, Ex. A	50.50				
		(No specific time entries challenged)						
		Voldman Associate- 7 Hours Not Challenged				50.50		
	Associate - 6	Total Hours as Associate - 6	Dkt. 191-2, Ex. A	38.50				
		Allegedly "Problematic" Block-Billing	Dkt. 201 at 25-26	5.00				
		Voldman Associate - 6 Hours Allowed				38.50		
	Associate - 5	Total Hours as Associate - 5	Dkt. 191-2, Ex. A	130.75				
		Allegedly "Problematic" Block-Billing	Dkt. 201 at 25-26	5.00				
		Challenged as "Vague"	Dkt. 201 at 23-24	0.50				
		Voldman Associate - 5 Hours Allowed				130.75		
	Associate - 4	Total Hours as Associate - 4	Dkt. 191-2, Ex. A	3.00				
		(No specific time entries challenged)						
		Voldman Associate - 4 Hours Not Challenged				3.00		
	Associate - 3	Total Hours as Associate - 3	Dkt. 191-2, Ex. A	37.75				
		(No specific time entries challenged)						
		Voldman Associate - 3 Hours Not Challenged				37.75		
	Associate - 2	Total Hours as Associate - 2	Dkt. 191-2, Ex. A	118.25				
		Allegedly "Problematic" Block-Billing	Dkt. 201 at 25-26	14.00				
		Challenged as "Vague"	Dkt. 201 at 23-24	6.75				
		Voldman Associate- 2 Hours Allowed				118.25		
Yampolsky, Ari				0.50				
	Associate - 2	Total Hours	Dkt. 191-1, Ex. C	0.50				
		(No specific time entries challenged)						

Timekeeper	Position	Challenged Hours Within Position Category	iH Argument Source	Hours	Challenged Hours Excluded by Court	Hours Allowed by Court or Not Challenged	Court-Allowed Rate (from Exs. K-M)	Allowed Fee (Rate * Allowed Hours)
		Yampolsky Associate -2 Hours Allowed				0.50		
Legal Support Staff								
Boardman, Catie				0.25				
	Litigation Support	Total Hours	Dkt. 191-2, Ex. A	0.25				
		(No specific time entries challenged)						
		Boardman Hours Not Challenged				0.25		
Bradford, Jenna				2.25				
	Litigation Support	Total Hours	Dkt. 191-2, Ex. A	2.25				
		(No specific time entries challenged)						
		Bradford Hours Not Challenged				2.25		
Budetti, TJ				0.40				
	Paralegal/Clerk	Total Hours	Dkt. 191-1, Ex. C	0.40				
		(No specific time entries challenged)						
		Budetti Hours Not Challenged				0.40		
DeFrancesco, Diana				3.90				
	Paralegal/Clerk	Total Hours	Dkt. 191-1, Ex. C	3.90				
		(No specific time entries challenged)						
		DeFrancesco Hours Not Challenged				3.90		
Kelly, Janice				30.30				
	Research Librarian-PC	Total Hours	Dkt. 191-1, Ex. C	20.80				
		(No specific time entries challenged)						
		Kelly PC Hours Not Challenged				20.80		
	Research Librarian-CC	Total Hours	Dkt. 191-2, Ex. A	9.50				
		(No specific time entries challenged)						
		Kelly PC Hours Not Challenged				9.50		
King, Phoebe				11.00				
	Paralegal/Clerk	Total Hours	Dkt. 191-1, Ex. C	11.00				
		(No specific time entries challenged)						
		King Hours Allowed				11.00		

Timekeeper	Position	Challenged Hours	Within Position Category	iH Argument Source	Hours	Challenged Hours Excluded by Court	Hours Allowed by Court or Not Challenged	Court-Allowed Rate (from Exs. K-M)	Allowed Fee (Rate * Allowed Hours)
LeBon, Janice					368.60				
	Paralegal/Clerk PC	Total Hours		Dkt. 191-1, Ex. C	322.90				
			<i>Allegedly "Problematic" Block-Billing</i>	Dkt. 201 at 25-26	86.10				
		LeBon Subtotal Hours Allowed					322.90		
	Paralegal/Clerk PC	Total Hours		Dkt. 191-1, Ex. C	30.20				
			<i>(No specific time entries challenged)</i>						
		LeBon Subtotal Hours Allowed					30.20		
	Paralegal/Clerk CC	Total Hours		Dkt. 191-2, Ex. A	15.50				
			<i>(No specific time entries challenged)</i>						
		LeBon CC Subtotal Hours Allowed					15.50		
Nguyen-Huynh, Tuan					0.50				
	Litigation Support Lead	Total Hours		Dkt. 191-2, Ex. A	0.50				
			<i>(No specific time entries challenged)</i>						
		Nguyen-Huynh Hours Not Challenged					0.50		
O'Keefe, Patricia					1.25				
	Paralegal/Clerk	Total Hours		Dkt. 191-2, Ex. A	1.25				
			<i>(No specific time entries challenged)</i>						
		O'Keefe Hours Not Challenged					1.25		
Tan, Catherine					3.25				
	Litigation Support	Total Hours		Dkt. 191-2, Ex. A	3.25				
			<i>(No specific time entries challenged)</i>						
		Tan Hours Not Challenged					3.25		
Williamson, Ashley					8.50				
	Paralegal/Clerk	Total Hours		Dkt. 191-2, Ex. A	8.50				
			<i>(No specific time entries challenged)</i>						
		Williamson Hours Not Challenged					8.50		
Yang, Karen					71.75				
	Paralegal/Clerk WP	Total Hours		Dkt. 191-2, Ex. B	5.25				
			<i>(No specific time entries challenged)</i>						

Timekeeper	Position	Challenged Hours Within Position Category	iH Argument Source	Hours	Challenged Hours Excluded by Court	Hours Allowed by Court or Not Challenged	Court-Allowed Rate (from Exs. K-M)	Allowed Fee (Rate * Allowed Hours)
		Yang Hours Not Challenged				5.25		
		Additional Hours in Reply Submission (Ex. D)		22.75				
		Additional Yang Hours Allowed				22.75		
	Paralegal/Clerk CC	Total Hours	Dkt. 191-2, Ex. A	43.75				
		(No specific time entries challenged)						
		Yang Hours Not Challenged				43.75		
Zengel, Christine				21.30				
	Paralegal/Clerk	Total Hours	Dkt. 191-1, Ex. C	21.30				
		(No specific time entries challenged)						
		Zengel Hours Not Challenged				21.30		
Subtotal						5,822.70		
Across-the-Board Percentage Reduction				0.00		5,822.70		
GHC Settlement Offset								\$ (504,798.27)
Recoverable Fees Less GHC Settlement Offset								